

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 1 of 8
FILED

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF INDIANA
SOUTH BEND DIVISION

15 OCT 14 PM 1:30
FOR THE NORTHERN DISTRICT
OF INDIANA

UNITED STATES OF AMERICA)

INDICTMENT

v.)

30 Counts 3:15cr8930

KRISTY M. RODRIGUEZ)

18 U.S.C. § 287

18 U.S.C. § 1028A

26 U.S.C. § 7206(2)

United States Courts
Southern District of Texas
FILED

H 15-1456M

THE GRAND JURY CHARGES:

October 20, 2015

Counts 1-2

David J. Bradley, Clerk of Court

1. Kristy M. Rodriguez prepared tax returns in South Bend, Indiana, from approximately 2007 through approximately 2013.

2. Rodriguez prepared tax returns for GV from 2010-12.

3. Without GV's knowledge or authorization, in April 2012, Rodriguez filed a 2008 tax return for GV. Rodriguez paid for the mailing of this 2008 return and listed her own post office box as GV's address.

4. GV's 2008 return filed by Rodriguez lists false wages, employers, and dependents. The return falsely claimed that GV was entitled to a \$9,047 refund.

5. GV's \$9,047 refund check was cashed at a check cashing business in South Bend in May 2012. The check cashing business is located less than

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 2 of 8

one mile from Rodriguez's office. GV did not cash the check and did not receive any of the money.

6. Rodriguez prepared tax returns for LJ from 2009-12.

7. In 2011, Rodriguez provided LJ a return that listed five nieces and nephews as dependents, and calculated that LJ was owed a refund of \$5,126. The return that Rodriguez actually filed listed eight nieces and nephews as dependents, and calculated that LJ was owed a refund of \$7,568.

8. In February 2012, Rodriguez deposited LJ's \$7,568 refund into her bank account and withdrew \$7,500. Rodriguez paid approximately \$5,000 cash to LJ but did not pay LJ the balance of the refund.

9. On or about the following dates, in the Northern District of Indiana,

KRISTY M. RODRIGUEZ,

defendant herein, made and presented to the IRS, an agency of the United States Department of the Treasury, claims against the United States for payment of refunds of taxes, which she then and there knew to be false, fictitious, and fraudulent. Rodriguez made the claims by preparing and causing to be prepared, and presenting and causing to be presented to the IRS, a U.S. Individual Income Tax Return, Form 1040, that requested refunds to which Rodriguez knew the taxpayers were not entitled, as follows:

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 3 of 8

COUNT	DATE	TAXPAYER NAME AND ITEM	REFUND
1	April 2012	GV 1040	\$9,047
2	April 2012	LJ 1040	\$7,568

In violation of Title 18, United States Code, Section 287.

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 4 of 8

THE GRAND JURY FURTHER CHARGES:

Count 3

1. The grand jury incorporates by reference Paragraphs 1-9 of Count One.

2. In or around 2012, in the Northern District of Indiana,

KRISTY M. RODRIGUEZ,

defendant herein, knowingly used without lawful authority means of identification of another person, during and in relation to a violation of 18 U.S.C. § 1341, specifically, mail fraud, by using GV's means of identification to file a false 2008 tax return, without GV's knowledge.

In violation of Title 18, United States Code, Section 1028A.

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 5 of 8

THE GRAND JURY FURTHER CHARGES:

Counts 4-30

1. The Earned Income Tax Credit ("EITC") and Additional Child Tax Credit ("ACTC") are federal income tax credits for low-income individuals and families.

2. Rodriguez prepared tax returns for 12 individuals for tax years 2009-12. Each of these returns included false dependents, which increased the amount of money the taxpayers received through the EITC and/or the AITC.

3. Among other things, Rodriguez told customers the following:

a. That they could get higher refunds with her than with other tax preparers (EC);

a. To bring her customers who wanted to receive tax refunds (GL);

b. To get more money, taxpayers needed more children, and if taxpayers wanted more children, then she could get them for the taxpayers (GL);

c. That she could get children for taxpayers to claim as dependents on their returns (GL);

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 6 of 8

d. That they could claim dependents in Mexico who had never lived in the United States and who received little support from the taxpayer (RQ, GV, JC, AM, AR, LJ); and

e. That they could claim dependents in Honduras and Guatemala who received little financial support from the taxpayer and who had never lived in the United States (FC, DE, JP, EC).

4. Rodriguez amended a taxpayer's previously filed return to add individuals who were not dependents (GV).

5. Rodriguez created false documents to add dependents to a taxpayer's return, without the taxpayer's authorization or knowledge (LJ).

6. After Rodriguez learned that the IRS was inquiring into her conduct, she contacted individuals for whom she had prepared returns. Rodriguez instructed these taxpayers that, if the IRS asked them questions about the dependents claimed on their returns, they should falsely inform the IRS that the dependents were their nieces and nephews (LJ, VM).

7. On or about the following dates, in the Northern District of Indiana,

KRISTY M. RODRIGUEZ,

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, either individual or joint, for the

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 7 of 8

taxpayers and calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim credits in the claimed amounts:

COUNT	FILING DATE	TAXPAYER & RETURN YEAR	AMOUNT OF FALSE REFUND
4	March 2010	GL 2009	\$6,981
5	Feb. 2011	GL 2010	\$7,183
6	March 2012	GL 2011	\$8,209
7	Feb. 2012	RQ 2011	\$1,279
8	March 2013	RQ 2012	\$1,383
9	Feb. 2012	GV 2011	\$6,879
10	Feb. 2013	GV 2012	\$6,943
11	Feb. 2012	FC 2011	\$805
12	Feb. 2013	FC 2012	\$968
13	Feb. 2011	DE 2010	\$6,488
14	Feb. 2012	DE 2011	\$7,822
15	Feb. 2013	DE 2012	\$6,387
16	Feb. 2013	JP 2012	\$2,581
17	Feb. 2011	JC 2010	\$4,020
18	Feb. 2012	JC 2011	\$7,671
19	Feb. 2013	JC 2012	\$3,515
20	March 2011	EC 2010	\$7,016
21	Feb. 2012	EC 2011	\$7,845
22	Feb. 2013	EC 2012	\$7,919
23	April 2012	GV 2011	\$5,043

USDC IN/ND case 3:15-cr-00089-JD-CAN *SEALED* document 1 filed 10/14/15 page 8 of 8

24	Feb. 2013	GV 2012	\$6,347
25	Feb. 2013	AM 2012	\$5,053
26	Feb. 2010	LJ 2009	\$3,092
27	March 2011	LJ 2010	\$2,552
28	March 2012	LJ 2012	\$3,967
29	April 2012	AR 2011	\$11,485
30	April 2013	AR 2012	\$12,103

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL:

s/Grand Jury Foreperson

Grand Jury Foreperson

APPROVED BY:

DAVID CAPP
UNITED STATES ATTORNEY

s/Jesse M. Barrett

By:

Jesse M. Barrett
Assistant United States Attorney